



# RULE-MAKING ORDER

**CR-103P (May 2009)**  
(Implements RCW 34.05.360)

**Agency:** Department of Revenue

**Permanent Rule Only**

**Effective date of rule:**

**Permanent Rules**

☒ 31 days after filing.

☐ Other (specify) \_\_\_\_\_ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

**Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?**

☐ Yes

☒ No

If Yes, explain:

**Purpose:** WAC 458-20-239 (Rule 239) explains the retail sales tax exemption provided by RCW 82.08.0268 for sales to nonresidents of farming machinery and implements, parts for farming machinery and implements, and related labor and services.

The Department has amended Rule 239 to:

- Eliminate language in subsection (2)(b) explaining that prior to June 11, 1998, the exemption was limited to parts and did not include repair services;
- Add the term "driver's license" in subsection (2)(c) as an example of what constitutes acceptable proof that a buyer is a nonresident;
- In subsection (2)(d): 1) replace the reference to identify the "Buyer's Retail Sales Tax Exemption Certificate" with the "Farmers' Retail Sales Tax Exemption Certificate," which is the certificate currently used to document an exempt sales claim; and (2) update the explanation of how to obtain a blank exemption certificate.

**Citation of existing rules affected by this order:**

Repealed:

Amended: WAC 458-20-239 Sales to nonresidents of farm machinery or implements, and related services.

Suspended:

**Statutory authority for adoption:** RCW 82.32.300 and 82.01.060(2)

**Other authority :** RCW 82.08.0268

**PERMANENT RULE (Including Expedited Rule Making)**

Adopted under notice filed as **WSR 09-10-095** on **May 6, 2009**.

Describe any changes other than editing from proposed to adopted version: **None**.

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis was not prepared.**

**Date adopted:** July 10, 2009

**NAME (TYPE OR PRINT)**

Alan R. Lynn

**SIGNATURE**

**TITLE**

Rules Coordinator

**CODE REVISER USE ONLY**

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE:** July 10, 2009

**TIME:** 9:33 AM

**WSR 09-15-057**

**Note: If any category is left blank, it will be calculated as zero.  
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.  
A section may be counted in more than one category.**

**The number of sections adopted in order to comply with:**

<b>Federal statute:</b>	New	_____	Amended	_____	Repealed	_____
<b>Federal rules or standards:</b>	New	_____	Amended	_____	Repealed	_____
<b>Recently enacted state statutes:</b>	New	_____	Amended	_____	Repealed	_____

**The number of sections adopted at the request of a nongovernmental entity:**

New	_____	Amended	_____	Repealed	_____
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**The number of sections adopted in the agency's own initiative:**

New	_____	Amended	<u>1</u>	Repealed	_____
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**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

New	_____	Amended	_____	Repealed	_____
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**The number of sections adopted using:**

<b>Negotiated rule making:</b>	New	_____	Amended	_____	Repealed	_____
<b>Pilot rule making:</b>	New	_____	Amended	_____	Repealed	_____
<b>Other alternative rule making:</b>	New	_____	Amended	<u>1</u>	Repealed	_____